

Other Issues

OTHER

MAIN MENU

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OTHER**

ID #	Question	Answer	Discussion
OTHER - 1	Did the reporting entity include the Department of Labor (DoL) as a part of its eliminations at the Federal level?	?	
OTHER - 2	Did the reporting entity include Treasury Investments in Federal Securities Issued by the Treasury Department Bureau of the Public Debt as a part of its eliminations at the Federal level?	?	
OTHER - 3	Did the reporting entity include Treasury Borrowings from Treasury and the Federal Financing Bank (FFB) as a part of its eliminations at the Federal level?	?	
OTHER - 4	Did the reporting entity include the Office of Personnel Management (OPM) as a part of its eliminations at the Federal level?	?	
OTHER - 5	Do the Imputed Costs amounts provided by DFAS Arlington-DAS for Employee Benefits agree with the amounts recorded on the entity's audited financial statements?	?	
OTHER - 6	Do the current year Government Contributions amounts provided by DFAS Arlington-DAS for Employee Benefits agree with the amounts recorded on the entity's audited financial statements?	?	
OTHER - 7	Do the current year Ending Accruals amounts provided by DFAS Arlington-DAS for Employee Benefits agree with the amounts recorded on the entity's audited financial statements?	?	

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OTHER - 8	Do the current year VSIP Accrued Expenses and Ending Liabilities amounts provided by DFAS Arlington-AAS for Employee Benefits agree with the amounts recorded on the entity's audited financial statements?	?	
OTHER - 9	Is the amount for Imputed Costs for Employee Benefits separately reported for retirement, FEGLI, and FEHB (using the appropriate attributes in DDRS)?	?	
OTHER - 10	Were the journal vouchers relating to Employee Benefits correctly coded with the Office of Personnel Management (OPM)(TP24) as the Trading Partner?	?	
OTHER - 11	Specific to Army, Navy, and Air Force: Are employee benefits expense and liability amounts separately reported for the WCF activities?	?	
OTHER - 12	Do the amounts that were provided by DFAS Arlington-DAS for Accrued FECA Expenses (Unfunded and Funded) agree with the amounts recorded on the entity's audited financial statements?	?	
OTHER - 13	Did the reporting entity prepare supporting documentation for all journal vouchers?	?	
OTHER - 14	Explanations should be provided for all line-item fluctuations greater than 10% or dollar amounts greater than 1% of total assets for each entity.	?	
OTHER - 15	Did the reporting entity make all adjustments to account for Undistributed Collections and Disbursements?	?	
OTHER - 16	Did the reporting entity follow the guidelines relating to journal entries for recording Judgment Fund liabilities located on the Treasury web site in conjunction with guidelines provided by DFAS Arlington-DAS? Note that these amounts should be reported as Intragovernmental and not with the public.	?	
	Does the entity's annual financial statement consist of the following items?	?	

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OTHER - 17	a. Management's discussion and analysis (MD&A) of the reporting entity	?	a. Automated. Accomplished by DDRS reports generation, RSI. MDA is part of RSI. Entities /Agency Wide have option to generate RSI.
	b. basic statements and related notes	?	b. Automated. Accomplished by DDRS reports generation. Entities/Agency Wide have option to generate suite of basic statements and related notes.
	c. required supplementary stewardship information (RSSI)	?	c. RSSI is prepared by OSD..
	d. required supplementary information (RSI)	?	d. Automated. Accomplished by DDRS reports generation. Entities/Agency Wide have option to generate RSI.
	e. other accompanying information (OAI) that provides users of the financial statements with a better understanding of the entity's programs and the extent to which program objectives are achieved.	?	e. OAI. OSD prepares it off-line.
	Do the basic statements include?		
	a. Balance Sheet	Yes	a. Automated. Accomplished by DDRS reports generation, BS.
	b. Statement of Net Cost	Yes	b. Automated. Accomplished by DDRS reports generation, SNC.

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OTHER - 18	c. Statement of Changes in Net Position	Yes	c. Automated. Accomplished by DDRS reports generation, SCNP.
	d. Statement of Budgetary Resources	Yes	d. Automated. Accomplished by DDRS reports generation, SBR.
	e. Statement of Financing	Yes	e. Automated. Accomplished by DDRS reports generation, SOF.
	f. Statement of Custodial Activity,	Yes	f. Automated. Accomplished by DDRS reports generation, SCA.
OTHER - 19	Does the entity use the following hierarchy as its sources of guidance in preparing its financial statements?	?	DDRS generates reports based on regulations and guidelines on DOD FMR. The DOD FMR is based on FASAB, OMB, and GAAP guidelines and regulations.
	a. FASAB Statements and Interpretations as well as American Institute of Certified Public Accountants (AICPA) and Financial Accounting Standards Board (FASB) pronouncements if made applicable to federal government entities by a FASAB Statement or Interpretation	?	
	b. FASAB technical bulletins and, if specifically made applicable to federal government entities by AICPA and cleared by FASAB, AICPA Industry Audit and Accounting Guides and AICPA Statements of Position	?	
	c. AICPA Accounting Standards Executive Committee (AcSEC) Practice Bulletins if specifically made applicable to federal government entities and cleared by FASAB, as well as Technical Releases of the Accounting and Auditing Policy Committee of FASAB	?	
	d. Implementation guides published by FASAB staff and practices that are widely recognized and prevalent in the federal government	?	

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	e. In the absence of a pronouncement covered by federal Generally Accepted Accounting Principles (GAAP) or another source of established accounting principles, other accounting literature, depending on its relevance in the circumstances. ³	?	
OTHER - 20	Does the entity present comparative information and related footnote disclosures for the current year and prior year for the six basic financial statements, and MD&A?	Yes	Automated. Accomplished by DDRS reports generation. Reports are generated comparative.
OTHER - 21	Does the entity present comparative information in the RSSI and RSI when the information would be meaningful to the user of the financial report?	?	SCR to be developed. ECD is TBD.
OTHER - 22	Has the agency prepared quarterly interim unaudited financial statements, ⁴ without footnotes for itself and for each of its major components within 45 days after the end of the quarter and submitted them to OMB's Office of Federal Financial Management and the agency's Resource Management Office?	?	DDRS AFS generates and notes quarterly and for the end of the year.
OTHER - 23	Do the quarterly interim statements include full accruals?	?	
OTHER - 24	Have intra-entity transactions been eliminated from the quarterly interim statements?	Yes	Automated. Accomplished by DDRS report generation. When Statements are generated intra-entity transactions are eliminated.
OTHER - 25	Are these interim statements prepared on a comparative basis?	Yes	Automated. Accomplished by DDRS report generation. Interim statements are generated in a comparative basis.

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OTHER - 26	To the extent that information is not available on a quarterly basis, has the entity developed reliable, alternative means of estimating quarterly amounts and balances?	?	Entities prepare statements on a quarterly basis and according to Schedule. Estimates are used when no actual data exist. Entities must disclose estimating methods.
OTHER - 27	When an entity presents disaggregated information for component organizations, does the total column for the entity as a whole reflect consolidated totals net of intraentity transactions, except for the Statement of Budgetary Resources, which is presented on a combined basis?	Yes	Automated. Accomplished by DDRS report generation. Option to select combined/combining statements. In combining statements separate columns disclose entities.
OTHER - 28	Are intra-entity transactions needed to arrive at the consolidated amounts presented in a column on the face of the consolidating statements?	Yes	Automated. Accomplished by DDRS reports generation. When generating consolidated statements, intraentity balances are included.
OTHER - 29	Does the reporting entity include franchise funds and other intragovernmental support revolving funds among the activities covered by its financial statements?	?	
OTHER - 30	Does the entity report its assets, liabilities, and net position by the lines displayed in the illustrative Balance Sheet and Statement of Changes in Net Position in OMB Bulletin 01-09?	?	Guidance is prepared and sent to entities before each reporting cycle.
OTHER - 31	If the entity aggregates such illustrated line items in reporting at the departmental level, is the composition of the aggregated line items disclosed?	Yes	Automated. Accomplished by DDRS report mappings.

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OTHER - 32	Conversely, if the entity disaggregates such line items in its departmental statements, does the entity report or disclose the total of the disaggregated line items? (OMB Bulletin 01-09, p.15, section 2.1, item L)	?	Disclosed in footnotes.
OTHER - 33	Are line items, which are immaterial but related in nature, combined?	Yes	Automated. Accomplished by DDRS preformatted reports.
OTHER - 34	Are discrete balances of an immaterial amount designated as "other?"	Yes	Automated. Accomplished by DDRS preformatted reports.
OTHER - 35	Are the statement line items, footnotes, and lines or columns in footnotes that do not apply or are not informative for the reporting entity excluded?	?	NA is disclosed for those items that do not apply.
OTHER - 36	When presenting dollar amounts in the statements and the notes, does the entity do the following? a. round dollar amounts to the nearest whole dollar, thousand, or million based upon informative value to the reporting entity b. maintain the chosen rounding level throughout the financial statements and footnotes c. ensure that individual line items add up to the totals by adjusting the line items for the differences created by the rounding process rather than adjusting column totals		
		Yes	Combination of Automated/Manual Process. DDRS rounds figures in statements and footnotes, and allows to minimally up/down numbers.
		Yes	Automated. Accomplished by DDRS rounding options.
		Yes	Automated. Accomplished by DDRS rounding options.
OTHER - 37	Are footnotes sequentially numbered?	Yes	Automated. Accomplished by DDRS.



Source
DoD FMR 6B, Ch 13, p. 4
DoD FMR 6B, Ch 13, p. 4
DoD FMR 6B, Ch 13, p. 4
DoD FMR 6B, Ch 13, p. 4
DFAS-AR reporting period guidance, Attachment 9
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DFAS-AR reporting period guidance, Attachment 9
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DoD FMR 6B, Ch 13, p. 4
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Source
OMB Bulletin 01-09, p. 4, section 1.5

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Source
OMB Bulletin 01-09, pp. 4 & 5, section 1.5
OMB Bulletin 01-09, p. 2, section 1.2 & p. 13, section 2.1, item B

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Source
OMB Bulletin 01-09, p. 5, section 1.6 and p. 13, section 2.1, item F
OMB Bulletin 01-09, p. 5, section 1.6
OMB Bulletin 01-09, p. 14, section 2.1, item G
OMB Bulletin 01-09, p. 14, section 2.1, item G
OMB Bulletin 01-09, p. 14, section 2.1, item G
OMB Bulletin 01-09, p. 14, section 2.1, item G

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Source
OMB Bulletin 01-09, p. 14, section 2.1, item G
OMB Bulletin 01-09, p. 14, section 2.1, item H
OMB Bulletin 01-09, p. 14, item H
OMB Bulletin 01-09, p. 15, section 2.1, item K & p. 113, section 11.6
OMB Bulletin 01-09, p.15, section 2.1, item L
OMB Bulletin 01-09, p.15, section 2.1, item L

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OMB Bulletin 01-09, p. 15, section 2.1, item M
OMB Bulletin 01-09, p. 15, section 2.1, item M
OMB Bulletin 01-09, p. 15, section 2.1, item O
OMB Bulletin 01-09, p. 16, section 2.1, item Q
OMB Bulletin 01-09, p. 16, section 2.1, item S